UNITED STATES DISTRICT COURT DISTRICT OF MINNESOTA

IN THE MATTER OF THE TAX).			
INDEBTEDNESS OF:)		_	
)	Case No.	18-WI-	356 013
John K. Thornton)	•	O	
a/k/a Freedom Enterprises)			
a/k/a Straight Edge Enterprizes, Inc.)			
4128 Utica Ave S.)			
St. Louis Park, MN 55416)			
)			
COUNTY OF HENNEPIN)			
STATE OF MINNESOTA)			

ORDER FOR ENTRY ON PREMISES TO EFFECT LEVY

The Court has reviewed the Application of Internal Revenue Service to Enter Premises to effect Levy and Affidavit in Support Thereof, The Affidavit of Richard Wallin, a revenue officer of the Internal Revenue Service, states that John K. Thornton is a taxpayer currently residing at 4128 Utica Ave S., St. Louis Park, MN 55416, with an outstanding assessed federal tax liability of \$645,382.99, computed through April 25, 2018, which includes statutory additions. Affidavit of Richard Wallin ("Wallin Aff.") ¶ 6, 12. The Internal Revenue Service has sent notices and demands to the taxpayer, but the taxpayer has neglected or refused to pay the taxes owed. Wallin Aff. ¶ 3-5. As set forth in Revenue Officer Wallin's affidavit, John K. Thornton has assets including currency, coins, checks, negotiable instruments, safes, cash boxes, and cash, which are located at the taxpayer's wife's residence, 4128 Utica Ave. S., St. Louis Park, MN 55416, where he currently resides. Wallin Aff. ¶ 13.



Based on the foregoing, this Court hereby finds that probable cause exists to believe that property or rights to property belonging to John K. Thornton, specifically the assets listed above, which are subject to levy by the United States pursuant to 26 U.S.C. § 6331, are located on or within the premises described above.

It is **HEREBY ORDERED AS FOLLOWS**:

- 1. That Revenue Officer Richard Wallin and/or other employees, as designated by the Internal Revenue Service, and employees of the U.S. Treasury Inspector General for Tax Administration, are authorized to enter the premises located at 4128 Utica Ave. S., St. Louis Park, MN 55416, in order to search for, levy upon, and seize the property described above and all property of a similar nature pursuant to 26 U.S.C. § 6331, including any property stored in a safe or other lock box. The Internal Revenue Service may also seize any and all property and rights to property (except such property as is exempt under 26 U.S.C. Section 6334) belonging to John K. Thornton, which is in plain view during the course of the above-described search and seizure.
- 2. That in making this seizure, the revenue officer(s) shall enter only the premises and only during daylight hours and remain until completion of the seizure, and do so within ten (10) days of the date of this order.
- 3. That in making this seizure, the revenue officer(s) shall neither search through nor seize the private papers belonging to the taxpayer.
- 4. That such officer(s) shall make a detailed inventory as to the property seized, leaving a copy thereof at the premises, as well as personally serving a copy on

the taxpayer or, if unavailable at the premises, leaving a copy thereof at the above

address. The inventory is to provide that name of any Internal Revenue Service

representative involved in the seizure, along with an address and telephone

number where the representative can be contacted by the taxpayer.

5. That such officer(s) shall serve a copy of this Order on the taxpayer by leaving

a copy at the premises, as well as personally serving a copy on the taxpayer or,

if unavailable at the premises, leaving a copy at the above address.

6. That such officer(s) shall return to the Court for further aid and directions if any

physical resistance either occurs or is believed likely to occur at the time or point

of entry upon or into the premises.

Dated: april 25, 2018

The Honorable David T. Schultz United States Magistrate Judge

District of Minnesota